

LEBANON R-3 SCHOOLS
FINANCIAL STATEMENT - OPERATING FUNDS
JULY 2025

	CURRENT YEAR (2025-26)				PRIOR YEAR (2024-25)			
	Month	Year to Date	Annual Budget	% of Budget	Month	Year to Date	Actual Year End	% of Year End
REVENUE SUMMARY								
Current & Delinquent Taxes	82,187.87	82,187.87	15,044,124.00	0.5%	109,086.46	109,086.46	14,283,128.02	0.8%
Sales Taxes (Prop C)	548,407.74	548,407.74	6,610,133.00	8.3%	759,150.60	759,150.60	6,479,361.39	11.7%
Student Activities	152,459.25	152,459.25	1,662,372.00	9.2%	106,518.96	106,518.96	1,629,105.08	6.5%
Other Local Revenue	135,441.59	135,441.59	3,789,073.00	3.6%	138,388.81	138,388.81	3,896,296.99	3.6%
TOTAL LOCAL REVENUE	918,496.45	918,496.45	27,105,702.00	3.4%	1,113,144.83	1,113,144.83	26,287,891.48	4.2%
TOTAL COUNTY REVENUE	-	-	1,097,917.00	0.0%	788.31	788.31	1,060,789.37	0.1%
Basic Formula	1,610,564.22	1,610,564.22	21,916,517.00	7.3%	1,536,811.59	1,536,811.59	19,956,792.26	7.7%
Transportation	135,562.00	135,562.00	1,626,695.00	8.3%	136,536.00	136,536.00	1,630,946.00	8.4%
Other State Revenue	328,122.66	328,122.66	3,541,942.00	9.3%	(150,000.00)	(150,000.00)	4,399,986.23	-3.4%
TOTAL STATE REVENUE	2,074,248.88	2,074,248.88	27,085,154.00	7.7%	1,523,347.59	1,523,347.59	25,987,724.49	5.9%
TOTAL FEDERAL REVENUE	1,413,136.37	1,413,136.37	6,999,351.00	20.2%	879,227.29	879,227.29	5,825,493.40	15.1%
TOTAL REVENUE	4,405,881.70	4,405,881.70	62,288,124.00	7.1%	3,516,508.02	3,516,508.02	59,161,898.74	5.9%
EXPENDITURES BY OBJECT								
Salaries	542,683.15	542,683.15	37,970,751.37	1.4%	493,577.07	493,577.07	36,367,878.48	1.4%
Board Paid Insurance	48,877.63	48,877.63	4,075,782.00	1.2%	47,253.03	47,253.03	3,927,489.69	1.2%
Other Benefits	79,884.41	79,884.41	6,646,677.00	1.2%	73,361.24	73,361.24	6,365,779.06	1.2%
TOTAL EMPLOYEE COSTS	671,445.19	671,445.19	48,693,210.37	1.4%	614,191.34	614,191.34	46,661,147.23	1.3%
PURCHASED SERVICES	640,529.05	640,529.05	5,212,986.96	12.3%	543,387.59	543,387.59	5,358,594.43	10.1%
Student Activities	27,655.99	27,655.99	1,200,000.00	2.3%	51,477.56	51,477.56	1,549,068.58	3.3%
Supplies	478,104.67	478,104.67	4,507,922.67	10.6%	543,369.60	543,369.60	4,465,191.48	12.2%
Utilities	58,403.97	58,403.97	860,697.00	6.8%	85,370.04	85,370.04	860,263.30	9.9%
TOTAL SUPPLIES	564,164.63	564,164.63	6,568,619.67	8.6%	680,217.20	680,217.20	6,874,523.36	9.9%
CAPITAL OUTLAY	438,118.29	438,118.29	1,470,147.00	29.8%	555,617.64	555,617.64	2,334,666.04	23.8%
OTHER EXPENDITURES	-	-	621,691.00	0.0%	-	-	624,593.92	0.0%
TOTAL EXPENDITURES	2,314,257.16	2,314,257.16	62,566,655.00	3.7%	2,393,413.77	2,393,413.77	61,853,524.98	3.9%
EXPENDITURES BY FUNCTION								
Regular Education	153,687.97	153,687.97	21,028,887.37	0.7%	112,300.38	112,300.38	20,125,144.31	0.6%
Special Education	5,870.32	5,870.32	8,228,566.00	0.1%	6,493.96	6,493.96	7,699,927.01	0.1%
Vocational Instruction	23,218.73	23,218.73	2,093,840.67	1.1%	31,258.58	31,258.58	2,291,675.21	1.4%
Student Activities	27,655.99	27,655.99	1,200,000.00	2.3%	51,477.56	51,477.56	1,549,068.58	3.3%
Other (Athletics, Tuition)	138,870.23	138,870.23	1,273,893.96	10.9%	125,748.04	125,748.04	1,544,817.60	8.1%
TOTAL INSTRUCTION	349,303.24	349,303.24	33,825,188.00	1.0%	327,278.52	327,278.52	33,210,632.71	1.0%
Guidance	44,317.85	44,317.85	1,360,728.00	3.3%	7,958.30	7,958.30	1,363,423.12	0.6%
Health Services	484.19	484.19	2,042,268.00	0.0%	13,042.21	13,042.21	1,963,227.89	0.7%
Improvement of Instruction	111,265.79	111,265.79	1,157,733.00	9.6%	222,989.69	222,989.69	1,098,266.33	20.3%
Professional Development	17,422.63	17,422.63	184,057.00	9.5%	75,509.33	75,509.33	199,969.86	37.8%
Media Services (Library)	1,820.33	1,820.33	744,848.00	0.2%	7,192.57	7,192.57	803,428.74	0.9%
Board of Education Services	8,549.00	8,549.00	94,735.00	9.0%	10,444.50	10,444.50	93,244.70	11.2%
Executive Administration	143,098.25	143,098.25	1,208,650.00	11.8%	118,930.79	118,930.79	1,225,669.98	9.7%
Building Level Admin	82,313.61	82,313.61	3,363,424.00	2.4%	71,948.15	71,948.15	3,119,062.45	2.3%
Business/Fiscal/Internal Svcs	53,373.87	53,373.87	488,318.00	10.9%	68,081.30	68,081.30	470,156.65	14.5%
Operation of Plant	527,653.40	527,653.40	5,484,563.00	9.6%	422,277.70	422,277.70	5,202,548.11	8.1%
Security Services	25,075.83	25,075.83	276,580.00	9.1%	25,565.90	25,565.90	270,932.77	9.4%
Pupil Transportation	130,030.72	130,030.72	4,616,701.00	2.8%	128,068.89	128,068.89	5,230,739.32	2.4%
Food Services	76,849.34	76,849.34	3,255,287.00	2.4%	111,782.98	111,782.98	3,001,428.25	3.7%
Central Office Support Svcs	729,620.36	729,620.36	2,426,355.00	30.1%	506,121.29	506,121.29	2,312,961.70	21.9%
TOTAL SUPPORT SERVICES	1,951,875.17	1,951,875.17	26,704,247.00	7.3%	1,789,913.60	1,789,913.60	26,355,059.87	6.8%
Community Services	15.75	15.75	1,143,632.00	0.0%	15.75	15.75	1,195,919.37	0.0%
Facilities Acq & Construct	13,063.00	13,063.00	271,897.00	4.8%	276,205.90	276,205.90	467,319.11	59.1%
Other	-	-	621,691.00	0.0%	-	-	624,593.92	0.0%
TOTAL OTHER	13,078.75	13,078.75	2,037,220.00	0.6%	276,221.65	276,221.65	2,287,832.40	12.1%
TOTAL EXPENDITURES	2,314,257.16	2,314,257.16	62,566,655.00	3.7%	2,393,413.77	2,393,413.77	61,853,524.98	3.9%